

**TOWNSHIP OF BURLINGTON
CALHOUN COUNTY, MICHIGAN**

FINANCIAL STATEMENTS

MARCH 31, 2008

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INDEPENDENT AUDITORS' REPORT

**To the Members of the Township Board
Township of Burlington
Calhoun County, Michigan**

August 1, 2008

We have audited the accompanying financial statements of each major fund of the Township of Burlington as of and for the year ended March 31, 2008, which collectively comprise the Township's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit, also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

The accompanying financial statements do not present government-wide financial statements to display the financial position and changes in the financial position of its governmental activities. Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements. The amounts that would be reported in government-wide financial statements for the Township's governmental activities are not reasonably determinable.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township of Burlington as of March 31, 2008 or the changes in its financial position for the year then ended.

**To the Members of the Township Board
Township of Burlington
Calhoun County, Michigan**

August 1, 2008

The budgetary comparison schedule, as identified in the table of contents, is not a required part of the basic financial statements but is supplemental information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplemental information. However, we did not audit the information and express no opinion on it.

The accompanying financial statements do not include a management's discussion and analysis, which would present an analysis of the financial performance for the year. The Governmental Accounting Standards Board has determined that this analysis is necessary to supplement, although not required to be a part of, the basic financial statements.

A handwritten signature in cursive script that reads "Rumsey & Watkins P.C.".

RUMSEY & WATKINS, P.C.

TOWNSHIP OF BURLINGTON

GOVERNMENTAL FUNDS

BALANCE SHEET

MARCH 31, 2008

	General Fund	Library Fund	Total Governmental Fund
ASSETS			
Cash and cash equivalents	\$ 124,258	\$ 19,774	\$ 144,032
Investments	30,671	16,622	47,293
Taxes receivable	9,344	-	9,344
Due from other funds	16,314	-	16,314
Total assets	<u>\$ 180,587</u>	<u>\$ 36,396</u>	<u>\$ 216,983</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES			
Due to others	\$ 9,119	\$ -	\$ 9,119
FUND BALANCE			
Undesignated	<u>171,468</u>	<u>36,396</u>	<u>207,864</u>
Total liabilities and fund balance	<u>\$ 180,587</u>	<u>\$ 36,396</u>	<u>\$ 216,983</u>

See Notes to Financial Statements

TOWNSHIP OF BURLINGTON
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 2008

	General Fund	Library Fund	Total Governmental Fund
REVENUES			
Taxes	\$ 47,758	\$ -	\$ 47,758
Fire millage	40,015	-	40,015
Licenses and permits	8,137	-	8,137
State shared revenue	103,476	1,525	105,001
Charges for services	11,577	63	11,640
Fines	-	6,010	6,010
Interest earned	5,468	1,121	6,589
Reimbursements	14,420	-	14,420
Other	174	401	575
	<hr/>	<hr/>	<hr/>
Total revenues	231,025	9,120	240,145
EXPENDITURES			
General government	101,962	-	101,962
Public safety	97,666	-	97,666
Public works	9,785	-	9,785
Recreation and cultural	-	15,013	15,013
	<hr/>	<hr/>	<hr/>
Total expenditures	209,413	15,013	224,426
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over expenditures	21,612	(5,893)	15,719
OTHER SOURCES (USES)			
Transfers from (to) other funds	(7,300)	7,300	-
	<hr/>	<hr/>	<hr/>
Excess of revenues and other sources over expenditures and other uses	14,312	1,407	15,719
FUND BALANCE - BEGINNING	<hr/>	<hr/>	<hr/>
	157,156	34,989	192,145
FUND BALANCE - ENDING	<hr/>	<hr/>	<hr/>
	\$ 171,468	\$ 36,396	\$ 207,864
	<hr/>	<hr/>	<hr/>

See Notes to Financial Statements

TOWNSHIP OF BURLINGTON
FIDUCIARY FUND
STATEMENT OF FIDUCIARY NET ASSETS
MARCH 31, 2008

	<u>Agency Funds</u>
ASSETS	
Cash	\$ 16,314
	<u><u> </u></u>
LIABILITIES	
Due to other funds	\$ 16,314
	<u><u> </u></u>

TOWNSHIP OF BURLINGTON
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2008

NOTE A – SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Township of Burlington conform to generally accepted accounting principles of the United States of America as applicable to governmental units. The following is a summary of the significant accounting policies:

REPORTING ENTITY:

The Township operates under an elected board of five members and provides primarily fire protection, road maintenance and construction and library services to the local residents. The financial statements have been prepared in accordance with criteria established by the Governmental Accounting Standards Board for determining the various governmental organizations to be included in the reporting entity. The criteria includes oversight responsibility, scope of public service and special financing relationships. There were no component units considered, under this criteria, to be included in these financial statements.

FUND FINANCIAL STATEMENTS:

Separate financial statements are provided for governmental funds and fiduciary funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION:

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized as soon as it is both measurable and available. Revenue is considered to be available if it is collected within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, claims and judgments are recorded when payment is due.

The Township reports the following governmental funds:

General Fund is the operating fund of the Township. It is used to account for all the Township's financial resources not required to be accounted for in another fund.

Library Fund is used to account for Library monies requiring separate accounting because of legal regulatory provisions and administrative action.

TOWNSHIP OF BURLINGTON

NOTES TO FINANCIAL STATEMENTS – Continued FOR THE YEAR ENDED MARCH 31, 2008

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION: – Continued

Additionally, the Township reports the following fund types:

Agency Funds are used to account for assets held in trust or as an agent for others. The Tax Collection fund is custodial in nature, assets equal liabilities, and does not involve measurement of results of operations.

ASSETS, LIABILITIES, AND NET ASSETS:

Cash and Investments - Cash and cash equivalents include cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at cost, which approximates market value.

Capital Assets - The Township implemented portions of the new financial model, as required by the provisions of GASB 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments ("GASB 34"). A portion of GASB No. 34 not implemented by the Township is the government-wide financial statements which display the full accrual financial position and changes in financial position of its government activities. Since the Township did not present government-wide financial statements, the governmental activities capital assets are not reported within the Township's financial statements as of March 31, 2008.

Fund Balance - In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. The Township does not have any reserved or designated fund balances.

Accounting Change - In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. The Township has implemented portions of GASB 34.

However, the Township did not present government-wide financial statements to display the financial position and changes in financial position using full accrual accounting for all the Township's activities. These statements would present the Township's governmental activities. In addition, the Township did not include a management's discussion and analysis, which would present an analysis of the financial performance for the year.

TOWNSHIP OF BURLINGTON

NOTES TO FINANCIAL STATEMENTS – Continued FOR THE YEAR ENDED MARCH 31, 2008

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

ASSETS, LIABILITIES, AND NET ASSETS: – Continued

Accounting Change – Continued

Accounting principles generally accepted in the United States of America require the presentation of government-wide financial statements. The amounts that would be reported in the government-wide financial statements for the Township's governmental activities are not reasonably determinable. The Governmental Accounting Standards Board has determined that the management's discussion and analysis is necessary to supplement, although not required to be part of, the basic financial statements.

Because of the effects of the matter discussed in the preceding paragraphs, the Township's financial statements do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Township of Burlington as of March 31, 2008 or the changes in its financial position for the year then ended.

BASIS OF BUDGETING:

The Township adopted their annual budgets based on the modified accrual method of accounting. Expenditures were estimated by functional level. The Township included an estimated beginning fund balance within the approved General Fund budget, but not for the Library Fund. Once a budget is approved it can be amended at the functional level. Amendments are presented to the Board at their regular meetings. Each amendment must have Board approval. Such amendments are reflected in the official minutes of the Board, and are not made after fiscal year end as dictated by law. Revisions to the General Fund and Library budgets were made during the year.

ENCUMBRANCE ACCOUNTING:

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year end and outstanding encumbrances at year end may be reappropriated in the next year. No reservation of fund balance equal to outstanding encumbrances at year end is required.

USE OF ESTIMATES:

The Township uses estimates and assumptions in the preparation of the financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenditures.

TOWNSHIP OF BURLINGTON

NOTES TO FINANCIAL STATEMENTS – Continued FOR THE YEAR ENDED MARCH 31, 2008

NOTE B - DEPOSITS AND INVESTMENTS

Michigan Compiled Laws, Section 129.91, authorizes the Township to deposit and invest in accounts of Federally insured banks, credit unions, and savings and loan associations; bonds, securities and other direct obligations of the United States, or any agency or instrumentality of the United States which the principal and interest is fully guaranteed by the United States, including securities issued or guaranteed by the Government National Mortgage Association; United States government of Federal agency obligation repurchase agreements; bankers' acceptance of United States banks; commercial paper rated by two standard rating agencies within the three highest classifications, which mature not more than 270 days after the date of purchase, and which involve no more than 50 percent of any one fund; and mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan. Michigan law prohibits security in the form of collateral, surety bonds, or other forms for the deposit of public money. Attorney General's Opinion No. 6168 states that public funds may not be deposited in financial institutions located in states other than Michigan.

The Township has designated financial institutions for the deposit of Township funds and has authorized the investment in certificates of deposit. The accounts maintained are checking, savings and certificates of deposit and are in accordance with statutory authority. The interest rates of the checking and savings accounts are at variable daily rates. The certificates of deposit are currently earning interest rates of 2.92% to 4.59%.

Investments consist of certificate of deposits with an original maturity date of greater than three months. The investments are carried at cost which approximates market value.

Cash and investments as of March 31, 2008 are classified in the accompanying financial statement as follows:

Governmental Funds	
Cash and cash equivalents	\$ 144,032
Investments	<u>47,293</u>
Total Governmental Funds	191,325
Fiduciary Funds	
Cash	<u>16,314</u>
Total cash and investments	<u><u>\$ 207,639</u></u>

TOWNSHIP OF BURLINGTON

NOTES TO FINANCIAL STATEMENTS – Continued FOR THE YEAR ENDED MARCH 31, 2008

NOTE B - DEPOSITS AND INVESTMENTS - Continued

Interest rate risk – In accordance with its investment policy, the Township will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in the market interest rates, by; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities in the open market; and investing operating funds primarily in shorter-term securities, liquid asset funds, money market mutual funds, or similar investment pools and limiting the average maturity in accordance with the Township's cash requirements.

Credit risk – State law limits investments in commercial paper and corporate bonds to a prime or better rating issued by nationally recognized statistical rating organizations (NRSROs). The Township does not allow direct investment in commercial paper or corporate bonds.

Concentration of credit risk – The Township will minimize concentration of credit risk, which is the risk of loss attributed to the magnitude of the Township's investment in a single issuer, by diversifying the investment portfolio so that the impact of potential losses from any one type of security or issuer will be minimized.

Custodial credit risk for deposits – In the case of deposits, this is the risk that in the event of a financial institution failure, the Township's deposits may not be recovered. As of March 31, 2008, \$48,278 of the Township's bank balance of \$216,525 was exposed to custodial credit risk because it was uninsured and uncollateralized. Certificates of deposit and money market accounts are included in the above totals.

Foreign currency risk – The Township is not authorized to invest in investments which have this type of risk.

NOTE C – TAXES RECEIVABLE

The Township is a general law township and levies property taxes on December 1 of each year. They are collected by the Township's treasurer from December 1 to February 28.

Taxes receivable represent real property taxes and administrative fees returned delinquent to the County of Calhoun. The real property taxes and administrative fees in the amount of \$9,344 will be paid to the Township by the County of Calhoun in April 2008.

TOWNSHIP OF BURLINGTON

NOTES TO FINANCIAL STATEMENTS – Continued FOR THE YEAR ENDED MARCH 31, 2008

NOTE D – DUE FROM (TO) OTHER FUNDS

The due from (to) other funds, at March 31, 2008, for the Township are as follows:

General Fund:

Due from Tax Collection Fund	<u>\$ 16,314</u>
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NOTE E – TRANSFERS FROM (TO) OTHER FUNDS

The transfers from (to) other funds, at March 31, 2008, for the Township are as follows:

General Fund:

Transfer to Library Fund	<u>\$ (7,300)</u>
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Library Fund:

Transfer from General Fund	<u>\$ 7,300</u>
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Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) use unrestricted revenues collected in the funds to finance various programs accounted for in other funds in accordance with budgetary authorizations.

NOTE F – RISK MANAGEMENT

The Township of Burlington is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries. The Township has purchased commercial insurance for the coverage of the above discussed events.

TOWNSHIP OF BURLINGTON
REQUIRED SUPPLEMENTAL INFORMATION
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED MARCH 31, 2008

	<u>Budgeted Amounts</u>			Over (Under) Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ 46,600	\$ 46,600	\$ 47,758	\$ 1,158
Fire millage	40,000	40,000	40,015	15
Special assessments	7,300	7,300	-	(7,300)
Licenses and permits	7,100	3,600	8,137	4,537
State shared revenue	101,000	101,000	103,476	2,476
Charges for services	11,800	11,800	11,577	(223)
Interest earned	2,650	3,150	5,468	2,318
Reimbursements	10,200	13,700	14,420	720
Other	1,075	1,075	174	(901)
Total revenues	227,725	228,225	231,025	2,800
EXPENDITURES				
General government				
Township board	37,700	37,700	29,669	(8,031)
Supervisor	6,000	6,000	6,000	-
Elections	5,000	5,000	4,811	(189)
Assessor	12,800	12,800	12,506	(294)
Clerk	11,204	11,407	11,407	-
Board of review	1,075	1,075	838	(237)
Treasurer	11,225	12,960	12,885	(75)
Town hall	4,000	4,787	4,787	-
Cemetery	16,200	19,059	19,059	-
Total General government	105,204	110,788	101,962	(8,826)
Public safety				
Liquor law enforcement	975	975	963	(12)
Fire department	74,600	75,100	74,788	(312)
Inspection department	10,100	10,335	10,335	-
Zoning	9,025	11,910	11,580	(330)
Total Public safety	94,700	98,320	97,666	(654)

TOWNSHIP OF BURLINGTON**REQUIRED SUPPLEMENTAL INFORMATION****GENERAL FUND****BUDGETARY COMPARISON SCHEDULE - Continued****FOR THE YEAR ENDED MARCH 31, 2008**

	Budgeted Amounts		Actual	Over (Under) Budget
	Original	Final		
Public works	13,400	17,193	9,785	(7,408)
Total expenditures	213,304	226,301	209,413	(16,888)
Excess of revenues over expenditures	14,421	1,924	21,612	19,688
OTHER SOURCES (USES)				
Transfers from (to) other funds	(7,300)	(7,300)	(7,300)	-
Excess of revenues over expenditures and other uses	7,121	(5,376)	14,312	19,688
FUND BALANCE - BEGINNING	87,866	87,866	157,156	69,290
FUND BALANCE - ENDING	<u>\$ 94,987</u>	<u>\$ 82,490</u>	<u>\$ 171,468</u>	<u>\$ 88,978</u>

TOWNSHIP OF BURLINGTON
REQUIRED SUPPLEMENTAL INFORMATION
LIBRARY FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED MARCH 31, 2008

	<u>Budgeted Amounts</u>			Over (Under) Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
State shared revenue	\$ 1,400	\$ 1,400	\$ 1,525	\$ 125
Charges for services	69	69	63	(6)
Fines	6,100	6,100	6,010	(90)
Interest earned	447	447	1,121	674
Other	696	696	401	(295)
Total revenues	8,712	8,712	9,120	408
EXPENDITURES				
Recreation and cultural	16,012	16,012	15,013	(999)
Excess (deficiency) of revenues over expenditures	(7,300)	(7,300)	(5,893)	1,407
OTHER SOURCES				
Transfers from other funds	7,300	7,300	7,300	-
Excess of revenues over expenditures and other sources	-	-	1,407	1,407
FUND BALANCE - BEGINNING	-	-	34,989	34,989
FUND BALANCE - ENDING	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,396</u>	<u>\$ 36,396</u>

August 1, 2008

To the Members of the Township Board
Township of Burlington
Branch County, Michigan

We have audited the financial statements of each major fund of the Township of Burlington as of and for the year ended March 31, 2008. Professional standards require that we provide you with the following information related to our audit.

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

We performed the audit according to the planned scope and timing previously communicated to you in our engagement letter.

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Township of Burlington are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

As described in Note A the Township did not present government – wide financial statements to display the financial position and changes in financial position using full accrual accounting for all the Township's activities. These statements would present the Township's governmental activities. In addition, the Township did not include a management's discussion and analysis, which would present an analysis of the financial performance for the year.

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in aggregate, to the financial statements taken as a whole.

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

We have requested certain representations from management that are included in the management letter dated August 1, 2008.

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entities financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to retention as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

In planning and performing our audit of the financial statements of the Township of Burlington as of and for the year ended March 31, 2008, in accordance with auditing standards generally accepted in the United States of America, we considered Township of Burlington's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the entity's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control. We believe the following deficiencies constitute material weaknesses:

1. The Township of Burlington does not have control procedures in place or a member of management with sufficient skills to prepare financial statements in accordance with U.S. generally accepted accounting principles. As is common with smaller entities, the Township of Burlington relies on its independent external auditors to assist in the preparation of the financial statements. Auditors by definition cannot be considered part of the Township of Burlington's internal controls. The Township of Burlington has evaluated the cost vs. benefit of preparing the financial statements and has determined it is in the best interest of the Township of Burlington to outsource this task to its external auditors.
2. Due to the size of staff the Township of Burlington lacks adequate segregation of duties. We understand due to the size of needed staff, a proper segregation of duties may be impractical and the cost vs. benefit relationship may not justify the addition of accounting staff to accomplish the desired segregation.

This communication is intended solely for the information and use of management, members of the Township Board and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Rumsey & Watkins PC".

RUMSEY & WATKINS, P.C.